

D.P.U. 94-81

Application of Mass-Save, Inc., pursuant to G.L. c. 164 App., §§ 2-1 through 2-10 and 220 C.M.R. §§ 7.00 et seq., for approval by the Department of Public Utilities of the Company's proposed operating budget for the Residential Energy Conservation Service Program for fiscal year 1995 (July 1, 1994 through June 30, 1995).

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Petitioner

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Limited Participant

## I. INTRODUCTION

On April 29, 1994, pursuant to G.L. c. 164 App., §§ 2-1 through 2-10 and 220 C.M.R. §§ 7.00 et seq., Mass-Save, Inc. ("MSI" or "Company") filed with the Department of Public Utilities ("Department"), a petition for approval by the Department of the Company's proposed operating budget of \$4,946,878 for the 1-4 unit and multifamily building ("MFB") residential energy conservation service ("ECS") programs for the fiscal year July 1, 1994 through June 30, 1995 ("FY 1995") (Exh. MSI-1, at 2). On May 27, 1994, as a result of various cost reductions, MSI revised its proposed FY 1995 operating budget to \$4,684,503 (Exh. MSI-32, at 1; Tr. I, at 11; RR-DPU-1). The petition was docketed as D.P.U. 94-81.

Pursuant to notice duly issued, a hearing was held at the offices of the Department on May 31, 1994. Two parties petitioned to intervene. The Department granted the petition for leave to intervene filed by the Commonwealth of Massachusetts, Executive Office of Economic Affairs, Division of Energy Resources ("DOER"), and granted limited participant status to Self-Reliance Corporation. No other petitions for leave to intervene were filed.

In support of its petition, MSI sponsored the testimony of one witness: Michael Plasski, president and treasurer of MSI. DOER sponsored the testimony of Bruce Ledgerwood, program planner for residential conservation programs at DOER. MSI submitted thirty-three exhibits and responded to five record requests; DOER submitted two exhibits;<sup>1</sup> and the Department submitted two exhibits.

MSI is an independent, non-profit corporation sponsored by investor-owned electric and

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<sup>1</sup> On June 7, 1994, DOER submitted Supplemental Testimony of Bruce Ledgerwood. This testimony is hereby admitted into evidence as Exhibit DOER-2.

gas utilities and municipal light departments in Massachusetts. MSI was formed in response to the mandates of the National Energy Conservation Policy Act of 1978 ("NECPA") and St. 1980, c. 465. MSI provides ECS services to the following investor-owned utilities: (1) Blackstone Gas Company; (2) Cambridge Electric Light Company; (3) Colonial Gas Company (Cape Cod and Lowell Divisions); (4) Commonwealth Electric Company; (5) Eastern Edison Company; (6) Essex County Gas Company; (7) Fall River Gas Company; (8) Fitchburg Gas and Electric Light Company; (9) Massachusetts Electric Company; (10) Nantucket Electric Company; (11) North Attleboro Gas Company; and (12) Western Massachusetts Electric Company. MSI also provides ECS services to 18 municipal utilities.

## II. STATUTORY HISTORY

In response to the mandates of NECPA, the Commonwealth of Massachusetts enacted St. 1980, c. 465, codified as G.L. c. 164 App., §§ 2-1 through 2-10, to establish the ECS program which requires all electric and gas utilities in Massachusetts to offer on-site energy conservation and renewable energy resource services to their customers, thereby encouraging citizens to take steps to immediately improve the energy efficiency of all residential buildings in Massachusetts. G.L. c. 164 App., § 2-2. The statute requires each utility to provide certain energy conservation services through individual or joint efforts in conformance with an overall state plan.<sup>2</sup> G.L. c. 164 App., § 2-6(b).

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<sup>2</sup> Prior to 1989, DOER required utilities to offer a commercial energy conservation service program for businesses and other commercial customers. However, DOER eliminated that requirement when the Department-mandated, demand-side management ("DSM") programs, geared toward commercial customers, were implemented. Commonwealth Gas Company, D.P.U. 92-116, at 3 (1992).

Pursuant to the statute, DOER must adopt a state plan and promulgate regulations necessary to implement that plan. G.L. c. 164 App., § 2-3(a). Specifically, DOER is responsible for: (1) establishing residential conservation and energy goals ("goals"); (2) establishing ECS program guidelines; (3) monitoring the implementation of the program requirements; and (4) overseeing the implementation of the state plan by approving a utility implementation plan ("UIP"). Each utility must submit a UIP to DOER annually. After a utility receives approval of its UIP from DOER, the utility must submit its proposed ECS program operating budget and proposed ECS surcharge for the upcoming fiscal year to the Department for review. G.L. c. 164 App., § 2-7(b).

### III. MSI PROPOSAL

#### A. Establishment of ECS Program Goals

According to DOER, the ECS program plays an integral role in educating customers about energy conservation, delivering energy efficiency services, and coordinating the various conservation services available to homeowners and tenants (Exh. DOER-1, Att. 1). DOER testified that, in FY 1995, the ECS program will focus on providing energy conservation services which more fully address the contemporary needs of the customer and which also eliminate duplication of service, thereby reducing the overall program expenses paid by Massachusetts ratepayers (*id.*). During FY 1995, DOER stated that there are three ways in which the ECS program will address these goals: (1) appliance efficiency;<sup>3</sup> (2) ECS/DSM coordination;<sup>4</sup> and

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<sup>3</sup> DOER anticipates that FY 1995 will be the first year ECS will educate interested customers on the proportion of the typical household energy bill attributed to household appliances (Exh. DOER-1, Att. 1). This will include usage and conservation information  
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(3) customer screening procedures (id.).<sup>5</sup>

In conference with the utilities, DOER established specific goals for the delivery of audits and "equivalent services" which include a variety of follow-up services for customers who have received an audit (id.). The equivalent services are designed to assist customers in pursuing conservation measures recommended as a result of the audit, to provide educational and informational services, and to establish various pilot programs (id.).

For FY 1995, DOER enumerated the "equivalent services" designed to assist customers in pursuing conservation measures recommended pursuant to an audit (Exh. DOER-1, Att. 1, at Att. II). These include: (1) contractor arranging services ("CAS");<sup>6</sup> (2) post-installation inspections ("PII") in homes where conservation measures have been installed following an ECS

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on their current appliances, and when appropriate, will provide information on how to replace appliances with the most efficient alternatives (id.). DOER anticipates implementation of this equivalent service in FY 1995, resulting in some cost implications for the FY 1995 budget (id.). There are no specific appliance efficiency service goals established for any utility in FY 1995.

<sup>4</sup> In FY 1995, ECS program providers have been directed by DOER to develop customized ECS UIPs, including audit and equivalent service goals, that take into account the availability of residential DSM programs and the combination of implementation resources (Exh. DOER-1, Att. 1).

<sup>5</sup> In FY 1995, DOER is directing ECS operators to better screen ECS requests, using available technology and improved procedures, to identify already served customers and to better counsel customers requesting energy conservation assistance so that the customers are receiving the most appropriate services for their specific needs (Exh. DOER-1, Att. 1).

<sup>6</sup> CAS provides technical assistance and guidance to the customer throughout the course of securing and enacting a contract for the installation of energy conservation measures (Exh. DOER-1, Att. 1, at Att. II). CAS includes assisting the customer in selecting a contractor (id.).

audit;<sup>7</sup> (3) demonstration material installations ("DMI");<sup>8</sup> (4) bulk purchasing ("BP") services;<sup>9</sup> (5) major work order ("MWO") specification<sup>10</sup> development services; and (6) low-cost work order ("LCWO") specification development services<sup>11</sup> (id.). A seventh, optional service is the ECS/Weatherization Assistance Program ("WAP") coordination service<sup>12</sup> (id.).

Equivalent services goals are determined as a percentage of audit recipients who should

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<sup>7</sup> A PII is an on-site quality control inspection by a DOER-approved inspector of the installation of an energy conservation measure to determine whether the measure will perform properly to save energy (Exh. DOER-1, Att. 1, at Att. II).

<sup>8</sup> DMI is the installation by the auditor at the time of the site visit of low-cost energy conservation materials, not to exceed \$30 in value (Exh. DOER-1, Att. 1, at Att. II). Materials are installed for the purpose of demonstrating to the customer the proper application and installation of the material (id.). Materials are chosen for installation and demonstration at the discretion of the auditor based on the priority of fuel-blind, specific energy conservation needs of the dwelling as determined during the audit (id.).

<sup>9</sup> BP services provide access to bulk bidding or group purchasing services for customers seeking to purchase energy conservation materials (Exh. DOER-1, Att. 1, at Att. II). Materials available through this service must include all materials of the same type and quality, as demonstrated in the DMI service (id.).

<sup>10</sup> A MWO specification is the preparation of a job specification sheet for a major energy conservation measure(s) recommended during the audit from which (1) a customer may install the measure(s) personally; (2) a customer may contract for the installation of the measure by a contractor; or (3) a contractor may work to provide the customer with a complete and accurate bid for installation of an energy conservation measure under the utility's CAS program (Exh. DOER-1, Att. 1, at Att. II).

<sup>11</sup> A LCWO specification is the preparation of a job specification sheet for purchase of materials for low-cost energy conservation measures such as infiltration, domestic hot water, and lighting measures (Exh. DOER-1, Att. 1, at Att. II).

<sup>12</sup> The ECS/WAP coordinated service provides enhanced conservation assistance to low income customers (Exh. DOER-1 at 10). Participating ECS utility programs provide assistance to WAP agencies to ensure that their auditors conform to ECS audit standards (id.).

pursue equivalent services following an audit (Exh. DOER-1). As in prior fiscal years, ECS audit and equivalent services goals do not represent a ceiling to customer participation. See Mass-Save, Inc., D.P.U. 91-28, at 4-5 (1991).

DOER stated that audit goals were established concurrently with equivalent service goals, and were developed in consultation with the ECS Public Advisory Task Force on Covered Utility Program Goals which met in January, 1994 (Exh. DOER-1, at 6, 8). The FY 1995 Goals Task Force reviewed and commented on DOER proposed goals for audit and equivalent service delivery in FY 1995 (id.). The audit and equivalent service goals were evaluated and established using a customized approach which took into account demonstrated equivalent service demand and the anticipated impact of DSM programs on the production of audits and equivalent services (id. at 6, 9).

ECS goals for the delivery of DMI were set at the same level as FY 1994 for each utility (id. at 9). In some cases, DSM general use, domestic hot water, and/or air infiltration mitigation installations cover some DMI installation opportunities for low-cost, do-it-yourself measures (id.). The effect has been a lowering of the average cost of DMI for the utility's ECS program without a change in the participation rate for DMI (id.). The goals for LCWO were also set at the same level as FY 1994 for each utility (id.).

Demand for MWO and BP equivalent services have varied greatly between program providers due to the availability of DSM programs, and the degree to which those DSM programs offer services that were previously not offered through ECS (id.). Therefore, FY 1995 goals for these equivalent services vary widely among program providers (id.).

The FY 1995 equivalent services goal setting process for CAS, and PII varied significantly from the FY 1994 process (id. at 9-10). Based on a review of demonstrated demand for these services in FY 1994 and discussions with ECS program providers, DOER determined that demand for CAS and PII services through ECS may be limited in areas where DSM programs are offering customer assistance with contracting for major conservation measures (id.). Consequently, for FY 1995, program providers have been allowed to suspend the equivalent service goal for those services where the utility's DSM program was providing a comparable service (id.). However, the program operator must maintain the capacity to provide CAS and/or PII for those customers who do not qualify for, or do not wish to participate in, the DSM program (id.).

Participants in the optional ECS/WAP program met with participating WAP agencies to discuss proposed service goals for FY 1995 (id. at 10-11). These goals are set relative to the current service delivery levels and the number of clients each WAP agency will be able to serve in FY 1995 (id.).

DOER established the goals for the ECS MFB audit providers based upon recent demand levels experienced in the respective companies' service areas and the anticipated impact of gas utility DSM programs (id. at 11-12). MFB providers were also invited to devote, within reasonable budget limitations, MFB program resources to provision of the following energy conservation services: (1) additional presentations of audit results to decision makers; (2) counseling for audited customers in contractor selection, location of equipment and materials, and securing of financial resources; and (3) training workshops in energy management systems (id.).



**B. Audit Goals and Equivalent Service Goals**

DOER, in consultation with MSI, established the FY 1995 audit goal at 29,500, which is lower than the FY 1994 audit goal of 35,000 (id. at 8). The goal was reduced from the previous fiscal year due to the withdrawal of Boston Gas Company from the MSI collaborative (id.). The lower goal reflects the deduction of the three-year average Boston Gas Company production from the overall MSI FY 1994 production goal for 1-4 unit audits (id.).

DOER, in consultation with the Company, established the equivalent service goals as follows: (1) DMI would be performed for 95 percent of all customers audited; (2) MWO would be performed for 30 percent of all customers audited; (3) LCWO would be performed for 75 percent of all customers audited; (4) BP service would be provided to 7.5 percent of all customers audited; and (5) CAS and PII would be performed for 1 percent of all customers audited (id. Att.1, at Att. I). MSI has elected to participate in the optional WAP service during FY 1995, with a goal of providing 500 ECS/WAP audits (id. at 11).

MSI provides MFB services to customers of its member utilities, as well as customers of the independent utility providers with the exception of Boston Edison Company (id. at 11-12). The DOER expects new intake procedures to divert a sizeable portion of MSI customers into gas utility DSM programs (id.). Therefore, the goal for MSI's MFB service has been established at a reduced level of 500 buildings for FY 1995 (id.).

The proposed budget for each fiscal year for each ECS service provider is based on DOER-established, ECS goals, detailed in the UIP, that specify levels of effort required for each individual utility or group of utilities (id. at 18). DOER reviewed the budget for consistency with

MSI's approved UIP (id.). DOER stated that it found the Company's proposed budget consistent with the ECS program objectives and the approved UIP (Exh. DOER-2).

C. Comparative Analysis

In its original filing, MSI did not provide an analysis of its costs compared to other companies providing ECS in Massachusetts. In response to Department questions, and to a Department record request, MSI submitted a comparison sheet which compared its costs with those of Bay State Gas Company, Boston Gas Company, and Commonwealth Gas Company (RR-DPU-2).

MSI stated that for a cost comparison to be an appropriate tool to compare the unit costs of different ECS providers, it would be important to verify that: (1) all costs were contained in the analysis of each independent ECS provider; and (2) the line-by-line comparisons were "apples to apples" (RR-DOER-2). MSI emphasized that it had no knowledge regarding the underlying figures contained in the cost comparison spreadsheet supplied in response to RR-DPU-2, and that the accuracy of the comparison depended on how the companies categorized their costs (id.). Mr. Plasski testified that it is the company's goal to become the least-cost provider of ECS services in FY 1996 (Tr. I, at 13).

DOER stated that, overall, it considers cost comparisons for specific budget line items, and between specific ECS program providers, to be a useful tool as a means of determining the reasonableness of a given company's ECS operating expenses (DOER Brief at 2). However, DOER further stated that the cost comparison spreadsheet and methodology submitted by Bay State Gas Company, Boston Gas Company, and Commonwealth Gas Company should not be

applied generally until thorough discussions and analysis have occurred among all concerned parties (id.). DOER also questioned the appropriateness of using ECS budget hearings as the sole forum for discussing the cost comparison issue, because it does not facilitate or allow for interactive discussions (id.). DOER recommended that the Department establish a timeline to convene a meeting among interested parties to discuss this issue further (id.).

Regarding the cost comparison spreadsheet and methodology submitted by Bay State Gas Company, Boston Gas Company, and Commonwealth Gas Company, DOER raised several concerns. DOER stated that there are important differences among the three programs which result in cost differences, including widely varying company characteristics, service territories, the existing opportunities to combine inter- and intra-company resources, and differing base assumptions (i.e., number of residential customers, ultimate sale of energy, equivalent service goals, DMI costs, and program delivery mechanisms) (id. at 2-3). DOER stated that ECS cost disparities can be identified through this type of analysis, but that often there is little or no opportunity for correcting these disparities due to the unique circumstances of individual ECS program providers, a fact which raises questions about the usefulness of a cost-per-audit comparison tool (id. at 3).

DOER encouraged the Department, when reviewing the MSI cost comparison, to consider the following factors: (1) costs which are dependent on the number of residential customers; (2) costs which are based on the utility's ultimate sale of energy; (3) costs which are based on equivalent service goals, where goals differ among program providers; (4) DMI costs which have a different average cost-per-service; (5) general differences in ECS programs that

cause significant cost differences among programs, including marketing plans, telemarketing, negotiated contracts, DSM programs, service territories, and program size; and (6) independent ECS provider cost allocation methodologies (DOER Brief at 3-6).

#### IV. STANDARD OF REVIEW

In order for the Department to review a utility's proposed ECS program budget, the utility's budget filing must conform to Department regulations set out at 220 C.M.R. §§ 7.00 et seq. It also must meet the filing requirements enumerated in Mass-Save, Inc., D.P.U. 85-189, at 15-16 (1985).

After determining that a utility's ECS program budget filing is complete, the Department must review the proposed budget for reasonableness and consistency with the state plan adopted by DOER and approve the budget in whole or with modification.

G.L. c. 164 App., § 2-7(b). The Department has stated that, in general, expenses for the ECS program require the same level of justification as do other utility operating expenses. Mass-Save, Inc., D.P.U. 1531, at 11-12 (1983). These expenses must be shown to be prudently incurred and reasonable. Id. The decision-making process in the selection of contractors, the choice of marketing techniques and expenses, and the allowance made for administrative and other operating costs should be documented to demonstrate that the utility has chosen a reasonable means of meeting the program requirements at the lowest cost. Id. The utility should show that a reasonable range of options has been considered before choosing one particular contractor or plan. Id.

Further, the Department has stated that to aid in determining the reasonableness of certain

proposed adjustments to test-year operating expenses in rate-case proceedings, all utilities, where possible, must provide comparative analyses of these adjustments to those of other investor-owned utilities in New England. Massachusetts Electric Company, D.P.U. 92-78, at 19-20, 25-26, 30 (1992). While recognizing the obvious differences between a rate-case proceeding and an ECS budget-review proceeding, the Department has found that a comparative analysis technique is a useful tool in determining the reasonableness of certain operating expenses. Boston Edison Company, D.P.U. 93-90, at 10 (1993). Thus, as a means of determining the reasonableness of a given company's ECS operating expenses, a company must compare, where possible, its ECS operating expenses against similar expenses of other companies. The company must then explain and justify any costs to serve its customers which are higher than comparable operating expenses of other companies. The Department will consider a company's explanations and justifications within the Department's comparative analysis of ECS budgets.

After completing its review of a utility's proposed ECS expenditures for reasonableness, the Department also must review the utility's proposed ECS surcharge by which the utility is entitled to recover the full cost of the ECS program from its customers. As part of this review, the Department must examine any differences between the amounts collected and the amounts expended on the ECS program by the utility during the prior fiscal year and deduct any expenses that it finds to have been unreasonable. G.L. c. 164 App., § 2-7(f). After deducting any unreasonable expenses, the Department must ensure that the net difference is reflected accurately as an adjustment to the utility's proposed ECS surcharge for the upcoming fiscal year. Id.

Pursuant to Department precedent, MSI's FY 1995 budget filing reconciles actual and

projected costs for prior fiscal years and estimated costs for the upcoming fiscal year. See Mass-Save, Inc., D.P.U. 93-91 (1993). Each member utility then calculates its pro-rata share of Mass-Save expenses and, after receiving the Department's approval, recovers these costs through each member-utility's monthly customer surcharge. See Mass-Save, Inc. Member Utility Surcharges, D.P.U. 93-91 A through N (1993).

V. ANALYSIS AND FINDINGS

A. FY 1993 Expenses

MSI has provided a thorough and complete explanation of its expenditures for FY 1993 (Exh. MSI-29). Based on our review of the record in this proceeding, the Department finds MSI's twelve-month expenditures to be reasonable. Accordingly, the Department finds that MSI's net operating expenditures of \$6,297,218 for FY 1993 are recoverable from the ratepayers of the Company's member utilities (id.).

B. FY 1994 Expenses

MSI has provided a thorough and complete explanation of its expenditures for the first ten months of FY 1994 (RR-DPU-1). Accordingly, the Department finds that the Company's actual ten month expenditures of \$4,931,646 for FY 1994 are reasonable and recoverable from the ratepayers of the Company's member utilities. The Department will review the reasonableness of the estimated expenditures of \$1,336,602 for the final two months of FY 1994 in the next annual budget review (id.).

C. Proposed Budget for FY 1995

MSI's witness, Mr. Plasski, testified that the proposed FY 1995 budget of \$4,684,503 was

submitted in accordance with Department directives (Exhs. MSI-1, at 3; MSI-32; RR-DPU-1). In addition, MSI provided a comparison of its filing with Department filing requirements (Exh. MSI-30). Having examined this information and MSI's filing, the Department finds that MSI's filing is complete and is in compliance with Department filing requirements.

Regarding the Company's proposed FY 1995 budget, Mr. Plasski testified that it is lower than the prior year's proposal and represents a substantial reduction in the cost of the ECS program (Exh. MSI-1, at 3).<sup>13</sup> According to Mr. Plasski, the lower FY 1995 budget will not affect the ability of MSI to meet the audit goals established in the MSI UIP for FY 1995, or the level of service MSI delivers to its member-utilities (Tr. I, at 13, 33). Mr. Plasski stated that the only impact the reduced budget will have on MSI's customers is to reduce their costs (*id.* at 13). The Department notes that MSI's filing adequately identifies a cost element for each goal and component of its UIPs.

Although MSI did not file a cost comparison analysis as required by the Department in last year's budget Order, MSI did compare its costs with the costs of Bay State Gas Company, Boston Gas Company, and Commonwealth Gas Company in response to a Department request (RR-DPU-2). MSI's cost per audit was higher than the other companies in the MSI cost comparison, but MSI's delivery costs were lower (Tr. I, at 83-84, 96-97). The Department finds that MSI adequately explained the reasons why its costs may differ from the costs identified by other ECS providers in the MSI cost comparison.

The Department takes this opportunity to reaffirm the importance of the establishment of

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<sup>13</sup> The proposed FY 1995 ECS budget is 25 percent less than the approved FY 1994 actual and estimated expenditures.

an analytical framework (i.e., benchmarks) for comparing costs. The Department recognizes that devising a standardized method for comparing one utility's ECS program costs with another utility's similar costs is a difficult task, for all the reasons outlined above. The Department expects, however, that further progress will continue to be made toward establishing benchmarks for comparability, and encourages all interested parties to continue with this process.

Accordingly, the Department finds that the line-item budget expenditures proposed by MSI meet its FY 1995 goals and that MSI's revised FY 1995 budget of \$4,684,503 is reasonable.

E. MSI's FY 1995 Member-Utility ECS Budget Allocation

In response to MSI revising its FY 1995 budget, the MSI allocated share of the FY 1995 budget for each member-utility is as follows: (1) Blackstone Gas Company, \$2,332; (2) Cambridge Electric Light Company, \$79,671; (3) Colonial Gas Company (Cape Cod Division), \$123,288; (4) Colonial Gas Company (Lowell Division), \$134,780; (5) Commonwealth Electric Company, \$760,949; (6) Eastern Edison Company, \$318,925; (7) Essex County Gas Company, \$84,297; (8) Fall River Gas Company, \$71,125; (9) Fitchburg Gas and Electric Light Company, \$93,149; (10) Massachusetts Electric Company, \$2,062,514; (11) Nantucket Electric Company, \$10,967; (12) North Attleboro Gas Company, \$5,880; and (13) Western Massachusetts Electric Company, \$549,814. These respective cost allocations total \$4,297,691. The remaining costs are allocated to municipal electric departments that are member-utilities of MSI.

VI. ORDER

Accordingly, after due notice, hearing and consideration, it is



ORDERED: That net operating expenses in the amount of \$6,297,218 are approved for Mass-Save, Inc. for the period of July 1, 1992 through June 30, 1993; and it is

FURTHER ORDERED: That net operating expenses in the amount of \$4,931,646 are approved for Mass-Save, Inc. for the first ten months of the period July 1, 1993 through June 30, 1994; and it is

FURTHER ORDERED: That a net operating budget in the amount of \$4,684,503 is approved for Mass-Save, Inc. for the period July 1, 1994 through June 30, 1995.

By Order of the Department,

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Kenneth Gordon, Chairman

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Barbara Kates-Garnick, Commissioner

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Mary Clark Webster, Commissioner

Appeal as to matters of law from any final decision, order or ruling of the Commission may be taken to the Supreme Judicial Court by an aggrieved party in interest by the filing of a written petition praying that the Order of the Commission be modified or set aside in whole or in part.

Such petition for appeal shall be filed with the Secretary of the Commission within twenty days after the date of service of the decision, order or ruling of the Commission, or within such further time as the Commission may allow upon request filed prior to the expiration of twenty days after the date of service of said decision, order or ruling. Within ten days after such petition has been filed, the appealing party shall enter the appeal in the Supreme Judicial Court sitting in Suffolk County by filing a copy thereof with the Clerk of said Court. (Sec. 5, Chapter 25, G.L. Ter. Ed., as most recently amended by Chapter 485 of the Acts of 1971).